ABSTRACT

The present invention relates to a microphone unit including an acoustic resistor having homogeneous acoustic resistance by excluding non-uniformity of the material of an acoustic resistor used in a microphone unit and by excluding non-uniformity of adjusting-operations which are operated by individuals of operators. The invention also relates to a method for adjusting the acoustic resistance of the acoustic resistor used in the microphone unit.

When the acoustic resistance of the acoustic resistor used in the microphone unit is adjusted, a sheet of thermo-plastic material having continuous air bubbles is used as the acoustic resistor, and a predetermined airflow (acoustic resistance) can be obtained by crushing the air bubbles in one portion of the sheet of thermo-plastic material with a heating means such as a light energy emitting source.